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ABSTRACT

This document is a guide to aid teachers in incorporating the use of calculators in the high school Recordkeeping II curriculum. The guide contains nine learning modules. Each module consists of an introductory explanation, student performance objectives, content of the module, and teaching suggestions for using calculators in each application of course content. The nine modules cover the following topics: recordkeeping for sales and accounts receivable; recordkeeping for purchasers and accounts payable; automated data processing; recordkeeping for a service business--general ledger; recordkeeping for a trading business--general ledger, accounts receivable ledger, accounts payable ledger; sales taxes for a retail business; recordkeeping for employees' wages; and finding a job. Methods of evaluation and a time frame for using the materials are included, along with a list of visual aids and a bibliography. A description of the minimum competencies students should achieve by the end of the course also is contained in the guide. (KC)

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INCORPORATING CALCULATORS INTO THE RECORDKEEPING CURRICULUM

RECORDKEEPING II

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* Contract No. C-141569
* Prepared by: Mr. Sal Marcellino,
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* Mt. Vernon High School
* August 1978
* *

REC

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INTRODUCTION

The keeping of accurate and complete records is an ever-increasing, important part of modern life.

Students in Record Keeping will be provided with the training needed to manage their personal finances and to work effectively in a career in office work.

A government survey*, "Where The Jobs Will Open Up", projects sizable increases in employment opportunities in all office careers where a working knowledge of record keeping would be a definite asset.

Occupations mentioned in this survey show the latest employment estimate and the estimated change by 1985.

	Latest Employment (1974 Estimate)	Estimated Change by 1985
Bank Tellers	337,000	+112,000
Billing Clerks	146,000	+ 68,000
Cashiers	1,111,000	+229,000
Payroll Clerks	192,000	+ 47,000

* U.S. News & World Report, December 27, 1976/ January 3, 1977

MODULE I - RECORD KEEPING FOR SALES AND ACCOUNTS RECEIVABLE

Module I is concerned with reviewing the business papers and records used in recording sales of merchandise for a wholesale business; to develop an understanding of trade discounts and cash discounts; and to learn how to prepare an arithmatic proof of the Accounts Receivable Ledger.

STUDENT PERFORMANCE OBJECTIVES

At the conclusion of this module the student should be able to:

1. Prepare sales invoices
2. Compute trade discounts
3. Compute cash discounts
4. Complete entries in the Sales Journal and the Accounts Receivable Ledger
5. Complete entries in the Cash Receipts Journal
6. Post in a "T" account and a three-column account
7. Complete a Four-Column Cash Receipts Journal
8. Complete a proof of accounts receivable
9. Post in a Sales Return and Allowance Journal
10. Complete a statement of account
11. Complete the problems and workbook pages assigned
12. Accomplish all mathematical drills preceding the individual jobs with the use of the calculator.

Content	Teaching Suggestions
A. Review sales invoices and sales orders	Show a copy of a multiple copy invoice. Use the calculator to check the computations.
B. Trade discounts	Use different forms of sales invoices.
1. Meaning	Use the calculator to arrive at answers.
C. Sales Journal and Accounts Receivable Ledger	Discuss the use of the office copy of the sales invoice as a source document.
1. Form	Use calculator to arrive at totals.
2. Daily posting	
2.1 "T" accounts	
2.2 Three-column account	
3. Summary total of journal	
D. Cash Receipts Journal and Accounts Receivable Ledger	Discuss the use of a list of cash received as the source of entries.
1. Bank deposit column	Cash to be deposited.
2. Daily posting to three-column account	Emphasize that posting must be complete daily.
3. Summary totals	Use calculator to arrive at totals.
E. Cash discounts	Show the various discount terms and calculate discounts with the use of a calculator.
1. Meaning and purpose	
2. Difference between sales and purchase discounts	Review the days in a month and the months of the year.
3. Discount terms	
4. Determine the discount due date	
5. Determine the net due	

Content	Teaching Suggestions
F. Four-Column Cash Receipts Journal	Determine if the customer was entitled to deduct a cash discount.
1. Form	Verify the discount calculations with the use of a calculator.
2. Need for accounts receivable and sales discount columns	
3. Daily posting from accounts receivable columns of the journal	
4. Summary of totals	
G. Sales Journal, Cash Receipts Journal, schedule of accounts receivable	The totals of the schedule at the beginning of the month, the Sales Journal, and the accounts receivable column of the Cash Receipts Journal can be used to verify the schedule of accounts receivable at the end of the month.
1. Review purpose and the form of schedule of accounts receivable	
2. Mathematical proof of accounts receivable ledger by using journal totals and previous ledger balances if available	
H. Sales Return and Allowances Journal	Discuss the use of the Credit Memorandum as a source document.
1. Review of form and content of the Credit Memorandum	Use the calculator to arrive at totals.
2. Form of the journal	
3. Post daily	
4. Summary total	

MODULE II - RECORD KEEPING FOR PURCHASERS AND ACCOUNTS PAYABLE

Module II is concerned with reviewing the business papers used in recording purchasers of merchandise; developing an understanding of the records used in recording merchandise in a wholesale business; learning how to calculate and record purchase discounts; and learning how to prepare a mathematical proof of the Accounts Payable Ledger.

STUDENT PERFORMANCE OBJECTIVES

At the conclusion of this module the student should be able to:

1. Prepare purchase invoices.
2. Maintain records of the amounts owed to creditors.
3. Complete entries in a three-column accounts payable.
4. Prepare a schedule of accounts payable.
5. Post from the Accounts Payable Ledger from the Purchase Journal.
6. Prepare a Proof of Accounts Payable Ledger.
7. Determine if a purchase discount is valid.
8. Compute purchase discounts.
9. Complete entries in a Cash Payment Journal which has a special column for purchase discounts.
10. Prepare a Proof of Accounts Payable Ledger when a three-column Cash Payments Journal is used.
11. Record credit memorandums received from creditors in a Purchase Returns and Allowance Journal.
12. Post the Purchase Returns and Allowance Journal to an Accounts Payable Ledger.

13. Complete the problems and workbook pages assigned.

14. Accomplish all mathematical drills preceding the individual jobs with the use of a calculator.

Content	Teaching Suggestions
A. Review purchase orders	Point out that the same invoice is referred to as a sales invoice by the seller and as a purchase invoice by the purchaser.
1. Purchase invoices as source documents	
2. Review procedures in auditing and approving purchase invoices	
B. Accounts Payable Ledger	Show a comparison between the Accounts Receivable Ledger for customers who owe money and the Accounts Payable Ledger for creditors to whom money is owed.
1. Concepts of accounts payable	
2. Concept of debit and credit in creditors accounts	
3. Three-column form of account	Comparison between customers and creditors.
4. Using the Accounts Payable Ledger	Use the "T" account form in the beginning to provide the students with a firm concept of the nature of debit and credit in the creditors' accounts.
C. Purchase Journal and Accounts Payable Ledger	Explain the use of the audited copy of the purchase invoice as a source document for the Purchase Journal.
1. Form	
2. Daily posting to three-column form of creditors' accounts	Use the calculator to arrive at tables.
3. Summary total	
D. Cash Payments Journal and Accounts Payable Ledger	Discuss the use of check stubs as the source of entries in the Cash Payments Journal.
1. Form	
2. Daily posting	Use the calculator to arrive at totals.
3. Summary totals	

Content	Teaching Suggestions
E. Purchaser discounts	Explain that a cash discount is called a sales discount by the seller and a purchase discount by the buyer. Explain tickler file to keep track of due dates.
1. Review meaning and purpose	
2. Review difference between sales and purchase discounts	
3. Review of terms and due dates	Use calculator to compute discounts.
4. Review computation of discount and net amount due	
F. Three-Column Cash Payments Journal	Show the necessity of recording on the check stub the invoice amount, the purchaser's discount, and the net amount so that this information is available for the Three-Column Cash Payments Journal.
1. Form	
2. Need for accounts payable and purchaser discount columns	
3. Daily posting from the accounts payable column of the Journal	Use the calculator to arrive at totals.
4. Summary totals	
G. Purchases Journal, Cash Payments Journal, schedule of accounts payable	Using totals of the schedule at the beginning of the month, the Purchases Journal, and the accounts payable column of the Cash Payments Journal can be utilized to verify the schedule of accounts payable at the end of the month.
1. Form	
2. Arithmatic proof of Accounts Payable Ledger	Use the calculator to arrive at totals.
H. Purchases Returns and Allowances Journal	Illustrate the use of the credit memorandum as a source document for the Purchase Returns and Allowance Journal.
1. Form	
2. Daily posting	
3. Summary totals	Use the calculator to arrive at totals.

MODULE III - RECORD KEEPING AND AUTOMATED DATA PROCESSING

Module III is concerned with developing an understanding of automated data processing; learning how numeric and alphabetic data are processed; becoming familiar with basic terms used in automated data processing; becoming familiar with machines commonly used in data processing; and becoming familiar with the application of automated data processing to various record keeping activities.

STUDENT PERFORMANCE OBJECTIVES

At the conclusion of this module the student should be able to:

1. Understand the meaning of data processing and automation.
2. Understand how information recorded manually and read only by human beings can be changed into language which can be read by machines.
3. Identify machines used in data processing.
4. Change the alphabet into key punch language so that machines can communicate messages to other machines.
5. Combine both alphabetic and numeric information on a punched card.
6. Understand how messages are communicated by means of punched holes.
7. Identify the various types of data processing equipment.
8. Flowchart the basic arithmetic processes on the calculator.
9. Complete the applicable problems and workbook pages assigned.

Content	Teaching Suggestions
A. Comparison of automated data processing with manual and machine record keeping	Emphasize what is meant by the term "automated data processing". Explain the important role that automation plays in our present society and its impact on the future. Compare past and present practices of processing data. Emphasize the need for a firm understanding of manual record keeping to serve as a background for automated data processing. Stress the fact that manual operations are still in great use.
B. Key punch records 1. Numeric data 2. Alphabetic data 3. Programming fields	Display samples of punched cards, tapes, and print-outs. Show illustrations of machines commonly used in automated data processing. Familiarize the class with common terms used, e.g., source document, input, output punched card, punched tape, field, sorting, collating, print-out, magnetic ink characters, etc. Give the class practice in mark sensing mimeographed IBM cards to simulate key punching numeric and alphabetic data. Discuss the procedure for determining fields.

Content	Teaching Suggestions
C. Applications of automated data processing	Elaborate on the various applications of automated data processing. With the consent of the Data Processing teachers, have the students visit the Data Processing Rooms and observe the entire operation. Time permitting, have the students gain some "hands on" experience. Flowcharting is used extensively in data processing using computers. Electronic calculators are not computers, strictly speaking, but are more closely related to computers than other types of calculating machines. Flowcharts may be used in solving a problem; use of the seven standardized basic symbols is essential. See Appendix A for samples of how flowcharting may be used to solve problems logically on the electronic calculators. Make use of flowchart symbols in Appendices A and B to simulate the flowcharting process on the electronic calculators. Use several problems having them solved by plotting a flowchart method and then following that method do the actual calculations on the electronic calculators.

MODULE IV - RECORD KEEPING FOR A SERVICE BUSINESS - GENERAL LEDGER

Module IV is concerned with reviewing how cash receipts and cash payments are recorded for a service business and how postings are made to the General Ledger from the Cash Receipts and Cash Payment. Journals; developing an understanding of the term, "proprietor's worth", and how this is recorded in the General Ledger; learning the purpose and preparation of a trial balance; and finally, learning how to prepare a simple income statement from a trial balance.

STUDENT PERFORMANCE OBJECTIVES

At the conclusion of this module the student should be able to:

1. Adequately handle the Cash Receipts Journal, the Cash Payments Journal, and posting to the General Ledger.
2. Determine the worth of a business.
3. Record the amounts invested by a proprietor in the General Ledger.
4. Check the accuracy of the General Ledger.
5. Use the trial balance to check postings to the General Ledger.
6. Locate errors when the General Ledger is not in balance.
7. Locate various types of errors that are not revealed by a trial balance.
8. Adequately handle the preparation of an income statement.

9. Complete the problems and workbook pages assigned.

10. Accomplish all mathematical drills preceding the individual jobs with the use of the calculator.

Content	Teaching Suggestions
A. Recording cash receipts	Review the source documents, e.g., cash register readings, sales slips.
1. Review the Cash Receipts Journal	Review the handling of cash received and the preparation of the bank deposit.
2. Discuss the need for General Ledger accounts to accumulate business data	Review the steps in summarizing the Journal and the importance of cross-footings before inking in the totals.
3. Post column totals for income from services and for cash received to the General Ledger	Discuss the significance of recording the check mark instead of a page number as the postmark for the bank deposits column.
4. Discuss the term debit (Dr.) in the cash column heading and the term credit (Cr.) in the income from services column heading of the Cash Receipts Journal	Use the calculator to arrive at the totals.
B. Recording cash payments	Give the students practice in journalizing from check stubs.
1. Review the Cash Payments Journal	Review the steps in summarizing the Journal.
2. Posting column totals for expenses and cash paid to the General Ledger	Stress verification procedures
	Use the calculator to arrive at totals.
3. Discuss the term debit (Dr.) in the expense columns heading and the term credit (Cr.) in the cash column heading of the Cash Payments Journal.	

Content	Teaching Suggestions
C. Proprietor's worth	Have students determine their own net worth.
1. Concept of the nature of the proprietor's worth	Discuss various service businesses and give exercises in finding the proprietor's worth.
	Use the calculator to arrive at totals.
D. Cash Receipts Journal, Cash Payments Journal, General Ledger	Students should be afforded the opportunity to identify those transactions to be recorded in each of the Journals.
1. Posting from both Journals to the General Ledger	
2. Pencil-footing accounts to find account balances	
E. Trial balance	Discuss the need for checking postings to the General Ledger.
1. Form	
2. Steps in locating errors	Stress the steps in locating errors in the trial balance.
	Discuss the limitations of the trial balance as a test of the accuracy of the postings.
	Use the calculator to arrive at totals.
F. Income Statement	Discuss the concept that net income represents the proprietor's return for his labor and investment and serves as a basis for calculating his income taxes. Give the students practice in preparing income statements from simple trial balances.
1. Form	
2. Use of the trial balance in the preparation of the income statement	

MODULE V - RECORD KEEPING FOR A TRADING BUSINESS - GENERAL LEDGER AND ACCOUNTS RECEIVABLE LEDGER

Module V is concerned with reviewing the purpose and use of the Sales and Cash Receipts Journals for a trading business; reviewing posting from the Sales and Cash Receipts Journals to the Accounts Receivable Ledger; learning why an accounts receivable control account is opened and how to post from the Sales and Cash Receipts Journal to the General Ledger; developing an understanding of why and how to prepare a Proof of Accounts Receivable Ledger.

STUDENT PERFORMANCE OBJECTIVES

At the conclusion of this module the student should be able to:

1. Post from the Sales Journal to the General Ledger.
2. Adequately handle the Sales Journal, and post to the Accounts Receivable Ledger.
3. Use the accounts receivable control account to check the correctness of the Accounts Receivable Ledger.
4. Understand the use of bookkeeping machines and automated data processing equipment in recording sales.
5. Post from the Cash Receipts Journal to the General Ledger.
6. Post in the General Ledger that contains postings from the previous month.
7. Complete the problems and workbook pages assigned.
8. Accomplish all mathematical drills preceding the individual jobs with the use of the calculator.

Content	Teaching Suggestions
A. Comparison of a trading business with a service business	Compare source documents of service businesses such as sales slips and register tapes with source documents of trading businesses such as sales invoices and records of cash received. Compare the General Ledger of a service business with the General Ledger of a trading business.
B. Review the need for the Accounts Receivable Ledger to record sales on credit	Review the need for an Accounts Receivable Ledger. Give the students practice in posting directly from the sales invoice. Illustrate how the daily total of sales are secured by means of a tape.
C. Review the need for the General Ledger to accumulate business data regarding income and expenses	
D. Recording sales	Review the purpose and use of the Sales Journal.
1. Sales journal	
2. Daily postings to the Accounts Receivable Ledger	Emphasize daily postings from the Sales Journal so that accounts are kept current.
3. Summary postings to the General Ledger (Accounts Receivable, Control, Dr., Sales, Cr.)	Students should understand the need for a control account in the General Ledger. Use the calculator to arrive at totals
E. Daily postings to the Accounts Receivable Ledger	
F. Summary postings to the General Ledger	
G. Trial balance	
H. Schedule of accounts receivable	
I. Comparison of accounts receivable control account and the Accounts Receivable Ledger	

MODULE VI - RECORD KEEPING FOR A TRADING BUSINESS - GENERAL LEDGER AND ACCOUNTS PAYABLE LEDGER

Module VI is concerned with reviewing the purpose and use of the Purchases and Cash Payments Journals; reviewing posting from the Purchases and Cash Payments Journals to the Accounts Payable Ledger; learning why an accounts payable control account is opened and how to post from the Purchases and Cash Payments Journals to the General Ledger; developing an understanding of why and how to prepare a Proof of Accounts Payable Ledger.

STUDENT PERFORMANCE OBJECTIVES

At the conclusion of this module the student should be able to:

1. Post from the Purchases Journal to the General Ledger
2. Adequately handle journalizing and posting from the Purchases Journal to the Accounts Payable Ledger.
3. Check the accuracy of the total of the schedule of the Accounts Payable Ledger.
4. Adequately handle the various forms of the Cash Payments Journals.
5. Complete the problems and workbook pages assigned
6. Accomplish all mathematical drills preceding the individual jobs with the use of the calculator

	Content	Teaching Suggestions
A.	Review the need for the Accounts Payable Ledger to record purchases on credit	Contrast the Accounts Receivable Ledger with the Accounts Payable Ledger. Contrast the purchases account with the sales account.

Content	Teaching Suggestions
B. Review the need for the General Ledger to accumulate business data	
C. Recording purchases	Review the need and use of the Purchases Journal.
1. Purchases journal	
2. Post daily to the Accounts Payable Ledger	Stress the need for daily postings to the Accounts Payable Ledger. Make reference to the accounts receivable control account.
3. Summary postings to the General Ledger (Purchases, Dr., Accounts Payable Control, Cr.)	Compare the summary entry of the Sales Journal with the summary entry of the Purchases Journal.
4. Schedule of accounts payable	
5. Compare accounts payable control account with the Accounts Payable Ledger	
D. Recording cash payments	Review the purpose and use of the Cash Payments Journal
1. Cash Payments Journal	
2. Post daily to the Accounts Payable Ledger	Stress the need for daily postings to the Accounts Payable Ledger. Stress the fact that postings to the Accounts Payable Ledger are made from the column headed "Accounts Payable, Dr." in the Cash Payments Journal
3. Summary postings to the General Ledger (Accounts Payable, Dr., Purchases Discount, Cr., Cash, Cr.)	Give the students practice in journalizing from check stubs.
4. Schedule of accounts payable	
5. Compare the accounts payable control account with the Accounts Payable Ledger	Stress the need for cross-footing pencil totals before inking them in. Contrast the summary entry of the Cash Receipts Journal with the summary entry of the Cash Payments Journal. Distinguish between the schedule of accounts receivable and the schedule of accounts payable. Use the calculator to arrive at totals.

Content	Teaching Suggestions
E. Purchases Journal, Cash Payments Journal 1. Post daily to the Accounts Payable Ledger 2. Summary postings to the General Ledger 3. Trial balance 4. Schedule of accounts payable	Review the purpose and preparation of a "Proof of Accounts Payable Ledger". Emphasize verification procedure.

MODULE VII - RECORD KEEPING FOR SALES TAXES FOR A RETAIL BUSINESS

Module VII is concerned with reviewing computation of sales taxes; reviewing preparation of invoices including sales taxes; and finally recording sales taxes on cash and credit sales.

STUDENT PERFORMANCE OBJECTIVES

At the conclusion of this module the student should be able to:

1. Record sales taxes in the Cash Receipts Journal
2. Find sales taxes on retail sales and record them in the Cash Receipts Journal
3. Record sales taxes charged on credit sales in the Sales Journal
4. Post from the new form of the Sales Journal to the Accounts Receivable Ledger
5. Complete the problems and workbook pages assigned
6. Accomplish all mathematical drills preceding the individual jobs with the use of the calculator

	Content	Teaching Suggestions
A.	Review of calculations of sales taxes	Review finding percent of whole dollars. Have students use the tax tables. Vary practice with tax tables of other communities.
B.	Recording cash sales in a Cash Receipts Journal (Income, Cr., sales tax payable, Cr., amount received, Dr., bank deposits)	Emphasize government requirements to keep a separate record of sales taxes collected.

Content	Teaching Suggestions
C. Recording credit sales in a Sales Journal (Accounts receivable, Dr., income, Cr., sales tax payable, Cr.)	Point out that the multi-column Sales Journal is utilized to accommodate information appearing on sales invoices.
1. Posting from the Sales Journal to the Accounts Receivable Ledger	

MODULE VIII - RECORD KEEPING FOR EMPLOYEE'S WAGES

Module VIII is concerned with reviewing the computations of gross wages, payroll deductions and net wages; reviewing the preparation of the payroll book; learning how to record the payment of wages; and learning how to prepare the payroll forms required by the government.

STUDENT PERFORMANCE OBJECTIVES

At the conclusion of this Module the student should be able to:

1. Adequately handle the information appearing on a time card; how to find the exact number of hours that an employee has worked during the week; how to find the number of additional "bonus" hours that an employee must be given for overtime - beyond forty hours.
2. Utilize the social security tax table and the federal withholding tax table.
3. Understand and write voucher checks.
4. Record the net wages paid to employees in the Cash Payments Journal.
5. Understand the "One Write System" used for payroll records
6. Understand why an employer's quarterly federal tax return is prepared and prepare the quarterly report
7. Understand why a wage and tax statement is prepared and prepare same.
8. Complete the problems and workbook pages assigned
9. Accomplish all mathematical drills preceding the individual jobs with the use of the calculator.

Content	Teaching Suggestions
A. Review the calculations of employee earnings	It is necessary to review the computation of wages, the background and computation of each of the payroll deductions, and the method of finding net wages.
1. Reading time cards	
2. Determine regular hours worked	
3. Determine overtime hours worked	Utilize experiences of students who have worked after school or during vacation periods.
4. Computing total wages earned	
B. Review the Social Security tax	Use the calculator to compute computations.
1. Purpose, benefit, rate	
2. Who pays tax, payment procedure	
3. Computation, use of table	
C. Review of Federal Income tax withheld	
1. Purpose	
2. Payment procedure	
3. Computation, use of table	
D. Other payroll deductions	
1. State Income tax withheld	
2. City Income tax withheld	
3. Other deductions	
E. Recording wages paid	Emphasize the need for a special column for net payroll in the Cash Payments Journal.
1. Cash Payments Journal with "Net Payroll" column	

Content	Teaching Suggestions
2. Payroll Journal 3. "One-write system" 4. Automated data processing	Illustrate how the payroll book may be converted into a Payroll Journal. Show the relationship of the net payroll column in the Cash Payments Journal and the Payroll Journal. Illustrate various labor saving devices to simplify payroll record keeping. Explain the advantages of: automatic data processing equipment, bookkeeping machines, and "one-write system" in the preparation and maintenance of payroll records.
F. Preparation of the employer's quarterly report to the Federal Government 1. Content 2. Preparation of the report from employee's earnings records	Stress the importance of keeping accurate records for the preparation of government reports. Use the calculator to arrive at totals.
G. Preparation of the wage and tax statement (Form W-2) 1. Content 2. Preparation of Form W-2 from employee's earning record	Have students bring in copies of their own W-2 forms.

MODULE IX - FINDING A JOB

Module IX is concerned with the exploring of employment opportunities resulting from record keeping training; and learning how to apply for a job.

STUDENT PERFORMANCE OBJECTIVES

At the conclusion of this Module the student should be able to:

1. Seek and apply for employment

Content	Teaching Suggestions
A. Areas of work and pay scales	Discuss current pay rates. Ask students to bring to class the "Help Wanted" section of the newspaper.
B. Job opportunities and requirements	Describe the types of jobs available. Allow students to discuss related experiences. Have students identify those jobs listed in the "Help Wanted" section of the newspaper for which they qualify as a result of their record keeping training.
C. Applying for a job	
1. Sources of job information: personal, school placement, newspaper "want ads", private employment agencies, State employment agencies, civil service agencies	Have students interpret "want ads" clipped from the newspaper. Have students write letters of application. Allow for demonstration interviews; permit student to evaluate each other by using employment rating sheets.

Content	Teaching Suggestions
2. Writing a letter of application	The use of a tape recorder to play back recorded interviews is effective.
3. Preparing for a personal interview	Administer illustrative employment tests.
4. Completing an employment application form	Practice preparing personal data sheets and application forms.

METHOD OF EVALUATION & TIME FRAME

Record Keeping students should be tested and evaluated regularly with periodical quizzes and then tested on completed Jobs.

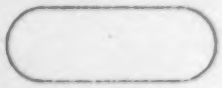
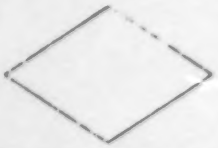
		Weeks
Jobs 1-11	Test covering Record Keeping for Sales and Accounts Receivable	1-5
Jobs 12-18	Test covering Record Keeping for Sales and Accounts Receivable	6-9
Jobs 19-30	Test covering Record Keeping for Purchases and Accounts Payable	10-15
Jobs 31-40	Test covering Record Keeping for Purchases and Accounts Payable Record Keeping and Automated Data Processing	16-20
	Mid-Term Examination	
Jobs 41-51	Test covering Record Keeping for Service Business-General Ledger	21-25
Jobs 52-59	Test covering Record Keeping for Trading Business-General Ledger and Accounts Receivable Ledger	26-29
Jobs 60-69	Test covering Record Keeping for Trading Business-General Ledger and Accounts Payable Ledger. Record Keeping for Sales Taxes for a Retail Business	30-34
Jobs 70-74	Record Keeping for Employees' Wages	35-38
Review Jobs 41-74		39-40
	Final Examination	

THE MINIMUM COMPETENCIES EXPECTED OF THE RECORD KEEPING II STUDENT ARE:

1. Preparatory business paper handling
2. Awareness of the importance that accuracy plays in the maintenance of business records
3. Knowledge of the principles of debit and credit
4. Ability to fill in forms properly and concisely
5. Ability to list items orderly and clearly
6. Familiarity with the techniques involved in recording and posting
7. Ability to maintain simple cash receipts and cash disbursement records
8. Preparing and maintaining journals and ledgers
9. Ability to prepare a trial balance
10. Knowledge of business arithmetic
11. Proficiency in mathematical calculations on the electronic calculator

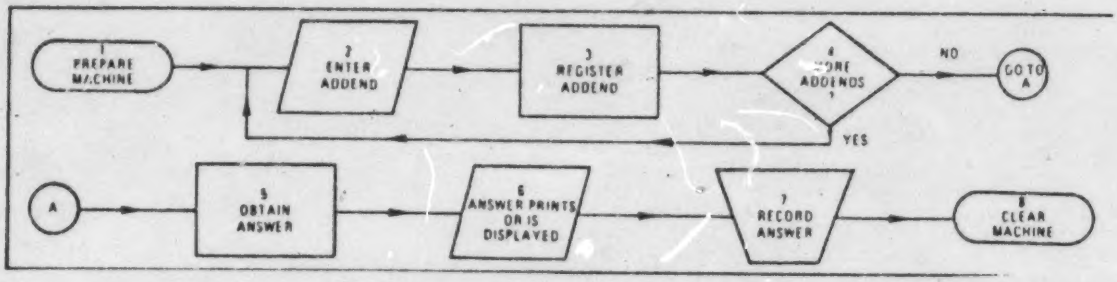
APPENDIX A

Standard FLOWCHARTING Symbols

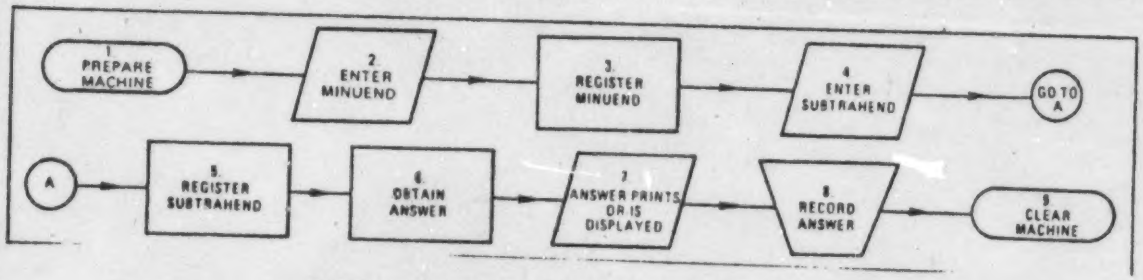
SYMBOL	SYMBOL NAME	REPRESENTS
	**Terminal**	The beginning or the end of a problem.
	Input/ Output	The making of information available to the machine for processing. For example, entering a number into the machine for processing (input), or, the printing of an answer by the machine (output).
	Process	The processing of information by the machine which eventually results in the solution of the problem.
	**Decision**	A point at which a choice must be made. For example, deciding whether or not additional addends must be entered in order to solve a problem.
	Manual Operation	A procedure that must be performed by the operator independently of the machine. For example, recording the answer to a problem in the proper blank.
	Connector	An exit from or an entry into another part of the problem.
	Flowline	The direction of sequence of operations leading to the solution of a problem.

Appendix B

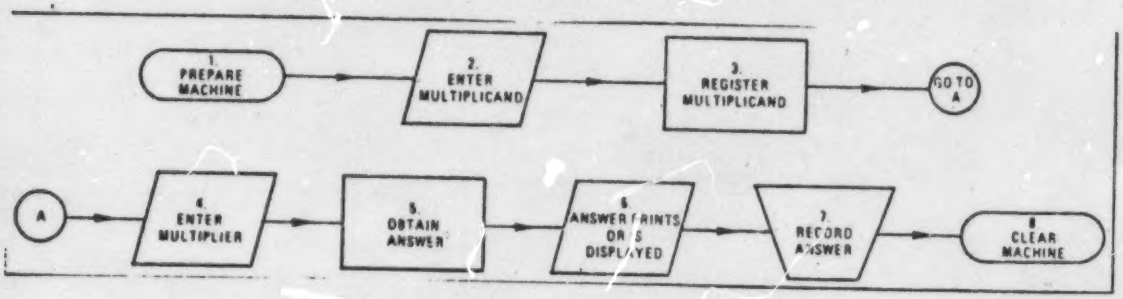
ELECTRONIC CALCULATORS
FLOWCHARTING TOUCH ADDITION



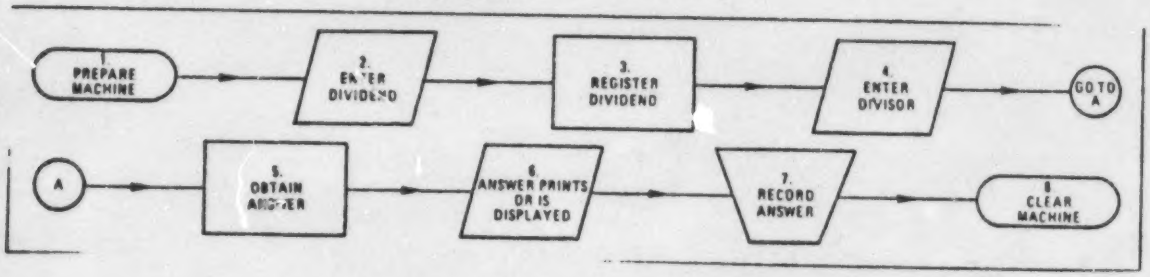
FLOWCHARTING SUBTRACTION AND CORRECTION OF ERRORS



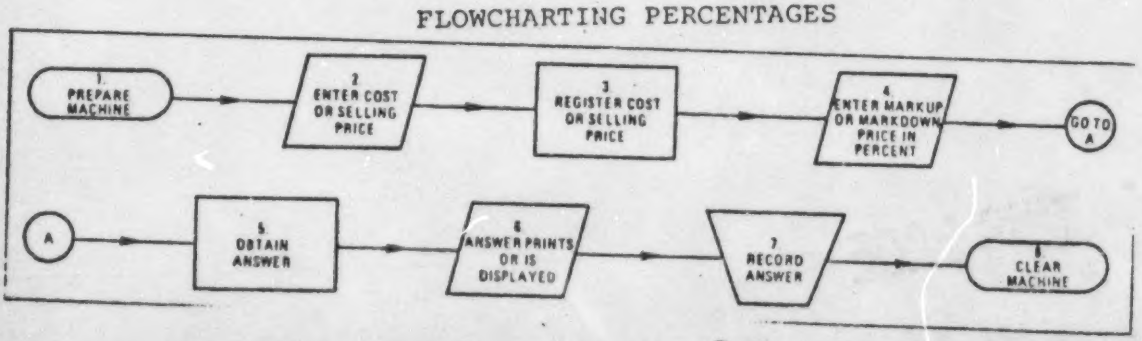
FLOWCHARTING MULTIPLICATION

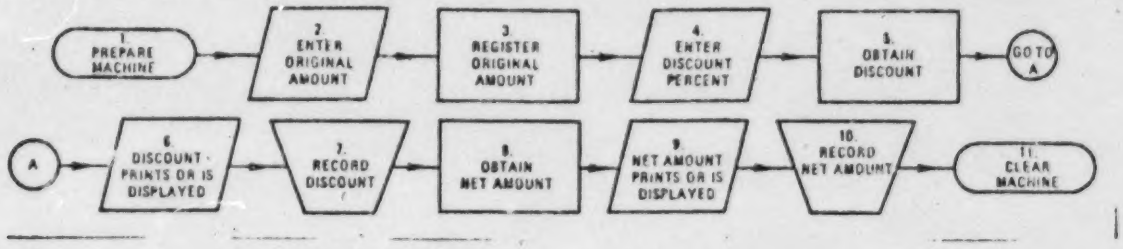


FLOWCHARTING DIVISION



FLOWCHARTING PERCENTAGES


1 PREPARE MACHINE
2 ENTER COST OR SELLING PRICE
3 REGISTER COST OR SELLING PRICE
4 ENTER MARKUP OR MARKDOWN PRICE IN PERCENT
GO TO A
A
5 OBTAIN ANSWER
6 ANSWER PRINTS OR IS DISPLAYED
7 RECORD ANSWER
8 CLEAR MACHINE



Solving problems by the step-by-step flowcharting method reduces chances of error, makes problems easier to understand, and makes best use of time.

Students should be encouraged to follow the flowcharting procedures, first reading the step-by-step instructions carefully and applying the procedure to several appropriate problems to gain proficiency.

VISUAL AIDS

Visual Aids are essential to a multi-sensory approach in teaching record keeping. Some of these are:

1. Transparencies of the various forms used
2. Actual business forms and documents
3. Filmstrips and motion pictures
4. Overhead projector
5. Federal income tax kit provided by the Internal Revenue Service
6. Office machine manual on electronic calculators
7. Instructional manuals accompanying the various makes of electronic calculators
8. Workbooks made available from the various book publishers
9. Practice sets made available from the various book publishers

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Department of the Treasury. Federal Income Tax Kit. Washington, D.C., Internal Revenue Service.

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